IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 26TH DECEMBER 2006 / 5TH POUSHA 1928

WP(C).No. 34573 of 2006(N)

PETITIONER:

M/S.VIDYARAMBHAM PRESS BOOK DEPOT (P) LTD, MULLAKKAL, ALLEPPEY REPRESENTED BY ITS MANAGING DIRECTOR, GOPALKRISHNAN CHETTIYAR.

BY ADV. SRI.A.K.ALEX

RESPONDENTS:
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1. **DEPUTY TAHASILDAR (R.R), AMBALAPUZHA.**
2. **DISTRICT COLLECTOR, ALLAPPUZHA.**
3. **VILLAGE OFFICER, MULLAKKAL VILLAGE OFFICE, MULLAKKAL, ALLAPPUZHA.**
4. **COMMERCIAL TAX OFFICER, 2ND CIRCLE, COMMERCIAL TAXES, ALLAPPUZHA.**
5. **THE DEPUTY COMMISSIONER (APPEALS) COMMERCIAL TAXES, KOLLAM.**

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.T.SANKARAN, J

W.P.(C) No. 34573 of 2006

Dated this the 26th day of December, 2006

J U D G M E N T

Challenging Exhibit P1 order of assessment, the petitioner has filed Exhibit P3 appeal before the 5th respondent. Along with Exhibit P3 appeal, P4 stay application was also filed. Appeal and stay application have not been disposed of. Meanwhile revenue recovery proceedings were initiated and Exhibit P5 demand notice was issued. The prayer of the petitioner is to stay revenue recovery proceedings pending the disposal of the appeal and the stay application.

2. After hearing the counsel for the petitioner as well as the learned Government Pleader, I am of the view that the 5th respondent can be directed to dispose of Exhibit P4 stay petition expeditiously, on condition that the petitioner shall deposit a sum of Rs.40,000/- within a period of six weeks.

3. Accordingly, there will be a direction to the 5th respondent to dispose of Exhibit P4 stay petition as expeditiously as possible after the petitioner makes the deposit of Rs.40,000/- within a period of six weeks from today. Exhibit P5 and the proceedings under the Revenue Recovery Act shall be kept in abeyance till the stay petition is decided by the 5th respondent.

Writ petition is disposed of as above.

K.T.SANKARAN, JUDGE

Rp